

OMB No. 0608-0049: Approval Expires 11/30/2002	BEA USE ONLY	Reporter ID Number		A
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FORM BE-10A (Report for Nonbank U.S. Reporter)
(REV. 6/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

<div>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</div> <div>OR</div> <div>DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005</div>	1. Name and address of U.S. Reporter
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IMPORTANT

Read the *Instruction Booklet*, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the *Instruction Booklet*, Part I.C.

- Who must report** — Form BE-10A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B(LF), BE-10B(SF), or BE-10B BANK. See *Instruction Booklet*, Part I, for detailed reporting requirements.
- U.S. Reporter's 1999 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 1999. See *Instruction Booklet*, Part II.A.
- Due date** — A completed BE-10 report is due on the following dates:

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.
- Currency amounts** — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **EXAMPLE** – If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or – \$500.00, enter "0." Use parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202–606–5566; FAX: 202–606–5312 or 5317; E-mail: be10/11@bea.doc.gov.

Public reporting burden for this BE-10 report (**comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK**) is estimated to vary from 14 to 8,500 hours per response, with an average of 130 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

MANDATORY	▶ This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101–3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104).
CONFIDENTIALITY	▶ The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.
PENALTIES	▶ <div>Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more that \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)</div> <div>Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.</div>

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT				CERTIFICATION – The undersigned official certifies that this report (consisting of Form BE-10A and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E. of the <i>Instruction Booklet</i> , estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.					
Name									
Address									
Authorized official's signature								Date	
Telephone								Print or type name and title	
Area code		Number		Extension					
FAX Number									
E-mail address				FAX Number					

Part I – IDENTIFICATION OF U.S. REPORTER

See **Additional Instructions** for Part I on page 17 at the back of this form.

2. Form of organization of U.S. Reporter — Mark (X) one

1002

1

1

1


2

1

3

☐ Corporation

☐ Individual, estate, or trust

☐ Other — Specify 

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003

1

1

☐ Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See **Instruction Booklet**, Part I.B.1.b.) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.

1

2

☐ No — Complete the remainder of this form.

4. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004

1

2

5. The number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), and BE-10B BANK) that you are required to file.

1005

Number

1

If you also have exempt foreign affiliates, list them on the BE-10A SUPPLEMENT A and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)

6. The ending date of this U.S. Reporter’s 1999 fiscal year.

1006

Month	Day	Year
<div><div>1</div><div></div><div></div></div>	<div><div></div><div></div><div></div></div>	<div><div>1999</div></div>

7. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated?

1007

1

1

☐ Yes — The effect of restatement on property, plant, and equipment accounts must be entered in item 75.

1

2

☐ No

8. If the U.S. Reporter is a corporation, are all U.S. domestic entities covered by the definition of fully consolidated U.S. Reporter (See **Instruction Booklet**, Part I.B.1.b.) included in this BE-10A report?

1008

1

1

☐ Yes

1

2

☐ No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A BANK for each unconsolidated U.S. domestic entity. Enter the name under which each separate Form BE-10A or BE-10A BANK is being filed.

9. Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent?

1009

1

1

☐ Yes — See **Instruction Booklet**, Part III.F, to determine whether these offices should be reported in this survey.

1

2

☐ No

10. Is the U.S. Reporter named in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15, Annual Survey of Foreign Direct Investment in the United States — 1999?

1010

1

1

☐ Yes — Go to item 11.

1

2

☐ No — Skip items 11 and 12 and continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter).

11. Does the U.S. Reporter named in item 1 file a BE-15(LF) long form?

1011

1

1

☐ Yes — Complete **only** items 47 through 53, 57 through 73, 85 through 91, 93 through 187, and the Supplement A on the remainder of this BE-10A form.

1

2

☐ No — Go to item 12.

12. Does the U.S. Reporter named in item 1 file a BE-15(SF) short form?

1012

1

1

☐ Yes — Complete **only** the Supplement A on the remainder of this BE-10A form.

1

2

☐ No — Continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter).

Remarks

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Page 2

BE-10A

Reporter ID Number

A

Part I – IDENTIFICATION OF U.S. REPORTER — Continued

13. Major activity of fully consolidated domestic U.S. Reporter — Mark (X) one

A list, and explanation, of the International Surveys Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. For an inactive U.S. Reporter, base the activity on its last active period.

1013

1

1

☐

Production of goods — The U.S. Reporter is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.

1

2

☐

Sales of goods — The U.S. Reporter is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.

1

3

☐

Services — The U.S. Reporter is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

14. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets to sell at wholesale.") — Please print.

1014

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter, by industry of sales or gross operating revenues. Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive U.S. Reporter, enter an ISI code based on its last active period. See the **Guide to Industry and Foreign Trade Classifications for International Surveys** for a full explanation of each code. (Holding companies (ISI code 5512) should show total income as reported in item 41.) Enter in column (3), the number of employees on the payroll at the end of FY 1999, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If employment is subject to unusual variations, see instructions for "NUMBER OF EMPLOYEES" under Section C, page 6. For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See **Additional Instructions** for Part I, page 17, at the back of this form.

	ISI code (1)	Sales or gross operating revenues (2)				Number of employees engaged in activities for the ISI codes in column (1) (3) Number
		Bil.	Mil.	Thous.	Dols.	
15. Largest sales or gross operating revenues	1015	2				3
		\$				
16. 2nd largest sales or gross operating revenues	1016	2				3
17. 3rd largest sales or gross operating revenues	1017	2				3
18. 4th largest sales or gross operating revenues	1018	2				3
19. 5th largest sales or gross operating revenues	1019	2				3
20. 6th largest sales or gross operating revenues	1020	2				3
21. 7th largest sales or gross operating revenues	1021	2				3
22. 8th largest sales or gross operating revenues	1022	2				3
23. 9th largest sales or gross operating revenues	1023	2				3
24. 10th largest sales or gross operating revenues	1024	2				3
25. Number of employees of administrative offices and other auxiliary units — Include all employees on the payrolls of administrative offices and other auxiliary units. Include administrative or auxiliary employees located at an operating unit who serve more than one operating unit. Exclude administrative or auxiliary employees located at an operating unit who serve only that one operating unit. (Report those employees with the industry of the operating unit in lines 15 through 24 above.)	1025					3
26. Sales or gross operating revenues and employees not accounted for above	1026	2				3
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 47 column (1). Column (3) must equal item 53.)	1027	2				3
		\$				

28. Are (1) total assets, (2) sales or gross operating revenues, excluding sales taxes and (3) net income (loss), all less than \$100 million at the end of, or for, the U.S. Reporter's 1999 fiscal year?

1028

1

1

☐

Yes — Complete Part II and the BE-10A Supplement A on the remainder of this Form BE-10A.

1

2

☐

No — Complete Part III, Part IV, and the BE-10A Supplement A on the remainder of this Form BE-10A.

29. BEA USE ONLY

1029

1

2

3

4

5

1129

1

2

3

4

5

30. BEA USE ONLY

1030

1

2

3

4

5

1130

1

2

3

4

5

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Part II – SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
Complete **ONLY** if the answer to item 28 is "Yes."

					Amount								
					Bil.	Mil.	Thous.	Dols.					
					1								
31. Net income (loss)					2031	\$							
					1								
32. Total assets					2032								
					1								
33. Total liabilities					2033								
					Exports from the U.S.				Imports to the U.S.				
					(1)				(2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
					1				2				
34. Merchandise trade of the U.S. Reporter with its foreign affiliates					2034	\$				\$			
					1				2				
35. Merchandise trade of the U.S. Reporter with foreigners other than the U.S. Reporter's foreign affiliates					2035								
36. BEA USE ONLY	2036	1	2	3	4				5				

IMPORTANT ▶ If you completed Part II, complete Supplement A on the remainder of this form; do not complete Part III and Part IV of this form.

BE-10A		Reporter ID Number														A	
Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER																	
Complete ONLY if the answer to item 28 is "No."																	
Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 17 at the back of this form.														Amount			
• INCOME														Bil.	Mil.	Thous.	Dols.
37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 47 column (1). (Dealers in financial instruments see Special Instructions, A.1., page 18; insurance companies see Special Instructions, B.2.c., page 18.)														1			
3037 \$																	
38. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income.														1			
3038																	
39. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from:														1			
a. Sale, disposition, or revaluation of investment securities (Dealers in financial instruments and finance and insurance companies see Special Instructions, A.1., page 18.);																	
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see Special Instructions, A.2., page 18.);																	
c. Remeasurement of the U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;																	
d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items.																	
3039																	
40. Other income —Specify														1			
3040																	
41. TOTAL INCOME — Sum of items 37 through 40														1			
3041 \$																	
• COSTS AND EXPENSES														1			
42. Cost of goods sold or services rendered and selling, general, and administrative expenses — Insurance companies see Special Instructions, B.2.e., page 18.																	
3042																	
43. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.														1			
3043																	
44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify														1			
3044																	
45. TOTAL COSTS AND EXPENSES — Sum of items 42 through 44														1			
3045 \$																	
• NET INCOME														1			
46. NET INCOME (LOSS) — Item 41 minus item 45														1			
3046 \$																	
Section B — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for Part III, Section B, on page 17 at the back of this form.																	
Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales for such companies between their services and investment income components on lines 49 and 50. The disaggregation of sales by industry in this section should be consistent with that used in items 15 through 24. (Insurance companies also see Special Instructions, B.2.h. and I., page 18.)																	
47. Sales or gross operating revenues, excluding sales taxes		TOTAL				Sales to U.S. persons				Sales to foreign affiliates of this U.S. Reporter				Sales to other foreign persons			
		Column (1) equals the sum of columns (2) through (4)															
		(1)				(2)				(3)				(4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1						2				3				4			
3147 \$						\$				\$				\$			
• BY TYPE		1				2				3				4			
48. Sales of goods		3148															
49. Sales of services		3149															
50. Investment income		3150															

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Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

▶ Section C — Number of Employees and Employee Compensation — See Additional Instructions for Part III, Section C, on page 17 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

• NUMBER OF EMPLOYEES

51. Research and development employees — Employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees

3251

52. All other employees

3252

53. TOTAL NUMBER OF EMPLOYEES — Sum of items 51 and 52

(Must equal item 27, column (3).) —▶ 3253

• EMPLOYEE COMPENSATION

54. Wages and salaries — Employee's gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees

3254

55. Employee benefit plans — Employer expenditures for all employee benefit plans

3255

56. TOTAL EMPLOYEE COMPENSATION — Sum of items 54 and 55 —▶ 3256

\$

▶ Section D — Balance Sheet of U.S. Reporter — See Additional Instructions for Part III, Section D, on page 17 at the back of this form.

NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.

• ASSETS

57. Cash items

3357

58. Current receivables — Net of allowances for doubtful items. (Insurance companies see Special Instructions, B.2.a., page 18.)

3358

59. Inventories — Land development companies exclude land held for resale (include in item 60); finance and insurance companies exclude inventories of marketable securities (include in item 60 or 65 as appropriate). The primary basis of inventory valuation is:

3459

1 1

1 2

☐ LIFO

☐ FIFO

1 3

☐ Other — Specify ↴

3359

60. Other current assets, including land held for resale and current marketable securities

3360

61. Property, plant, and equipment, net

3361

62. Equity investments in unconsolidated U.S. domestic business enterprises — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.

3362

63. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.

3363

64. Noncurrent receivables — Net of allowances for doubtful items.

3364

65. Other noncurrent assets

3365

66. TOTAL ASSETS — Sum of items 57 through 65 —▶ 3366

\$

• LIABILITIES (Insurance companies see Special instructions, B.2.b., page 18.)

67. Trade accounts and trade notes payable, current

3367

68. Other current liabilities and long-term debt

3368

69. Other noncurrent liabilities

3369

70. TOTAL LIABILITIES — Sum of items 67 through 69 —▶ 3370

\$

• OWNERS' EQUITY

71. TOTAL OWNERS' EQUITY — Item 66 minus 70 —▶ 3371

\$

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Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section E — Composition of External Finances of U.S. Reporter		TOTAL <i>Equals sum of columns (2) through (4)</i>		With U.S. persons		With foreign persons															
• CLOSE FY 1999						With foreign affiliates of this U.S. Reporter				With other foreign persons											
						(3)				(4)											
		(1)		(2)																	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.				
72. Current and noncurrent receivables — <i>Column (1) must equal sum of items 58 and 64.</i>		1		2		3				4											
3472		\$				\$				\$				\$							
73. Current liabilities and long-term debt — <i>Column (1) must equal sum of items 67 and 68.</i>		1		2		3				4											
3473		\$																			
Section F — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part III, Section F, on page 17 at the back of this form.																					
PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.														Amount							
														Bil.	Mil.	Thous.	Dols.				
• BALANCE, CLOSE FY 1998 <i>(Insurance companies see Special Instructions, B.2.g., page 18.)</i>														1							
74. Net book value of PP&E at close FY 1998 — The closing FY 1998 value, before restatement due to change in the entity or accounting principles.														3574				\$			
• CHANGES DURING FY 1999														1							
75. Restatement due to change in entity or accounting principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 74 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Include gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from revaluation of assets (whether or not realized) in items 39 and/or 71.														3575							
Expenditure by the U.S. Reporter for, or transfers into the U.S. Reporter of <i>(Insurance companies see Special Instruction B.2.f., on page 18.)</i>														1							
76. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.														3576							
77.		PP&E other than land, mineral, and timber rights. <i>(Include changes due to mergers and acquisitions in item 75.)</i>								77. New		3577		1							
78.		<i>If it is burdensome to exclude all used plant, equipment, etc., from new, then include minor used items in item 77, and include only major used items in item 78.</i>								78. Used		3578		1							
79. Depreciation														3579				1	()	
80. Depletion														3580				1	()	
81. Other increases (decreases) — <i>Specify</i>														3581				1			
• BALANCE, CLOSE FY 1999 <i>(Insurance companies see Special Instructions, B.2.g., page 18.)</i>														1							
82. Net book value of PP&E at close FY 1999 — <i>Equals sum of items 74 through 81; must also equal item 61.</i>														3582							
• ADDENDUM														1							
83. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.														3583							
84. BEA USE ONLY														3584				1			
Section G — Interest, production royalty payments, and taxes														Amount							
														Bil.	Mil.	Thous.	Dols.				
85. Interest received — Interest received by the U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. <i>Do not net against interest paid, item 86.</i>														3685				1	\$		
86. Interest paid — Interest paid, or credited, to all payees (including foreign affiliates) by the U.S. Reporter, gross of tax withheld. Include all interest payments included in items 42, 43, and 44. <i>Do not net against interest received, item 85.</i>														3686				1			
87. Production royalty payments for natural resources, total — Include amounts paid or accrued for the year. Include payments in kind at market value. <i>Sum of items 88, 89, and 90.</i>														3687				1			
88. To the Federal Government														3688				1			
89. To State and local governments														3689				1			
90. To all others														3690				1			
91. Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, State, and local governments, their subdivisions and agencies for — a. Sales, consumption, and excise taxes; b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments).														3691				1			
92. BEA USE ONLY														3692				1			

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

▶ **Section H — Technology** — See *Additional Instructions* for Part III, Section H, on page 17 at the back of this form.

• **RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES** — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.

NOTE — Items 93 through 96 pertain to R&D **performed** by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm **benefits**) is the sum of items 94 and 97.

		Amount			
		Bil.	Mil.	Thous.	Dols.
		1			
93. R&D performed BY the U.S. Reporter, total — Sum of items 94, 95, and 96.		3793	\$		
		1			
94. For U.S. Reporter’s own account		3794			
		1			
95. For Federal Government (i.e., federally financed R&D)		3795			
		1			
96. For others (including foreign affiliates) under contract		3796			
97. R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis		3797			
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY		1			
98. Receipts of royalties and license fees from foreign persons other than U.S. Reporter’s foreign affiliates — Include royalties, license fees, and other amounts received by the U.S. Reporter from, or credited to the U.S. Reporter by, unaffiliated foreigners for the use or sale of intangible property. Exclude receipts from the granting to others of the right to exploit natural resources you own or control.		3798			
99. Payments to foreign persons other than U.S. Reporter’s foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, to unaffiliated foreigners by the U.S. Reporter for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.		3799			
100. BEA USE ONLY		3800			

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER

Goods only (valued f.a.s. at the port of exportation); do not include services — See *Additional Instructions* for Part IV, on page 18 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the U.S. Reporter in FY 1999. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to data on a "charged" basis to approximate a "shipped" basis.

101. On what basis were the trade data in the section prepared? — Mark (X) one.

4101

1

1

☐ "Shipped" basis

1

2

☐ "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.

1

3

☐ "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

Remarks

BE-10A

Reporter ID Number

A

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued

Goods only (valued f.a.s. at the port of exportation); do not include services — See **Additional Instructions** for Part IV, on page 18 at the back of this form.

Exports **from** the U.S.
(1)

Imports **to** the U.S.
(2)

Bil. Mil. Thous. Dols. Bil. Mil. Thous. Dols.

1 2

102. MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1999 4102 \$

103. MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY 1999 4103

a. For columns (1) and (2), equals sum of items 104 through 113, and

b. For column (1) equals sum of item 187 and all countries with entries

BY PRODUCT — See the "Foreign Trade Classifications" starting on page 50 of the **Guide to Industry and Foreign Trade Classifications for International Surveys**, which are to be used in classifying U.S. merchandise exports and imports.

104. Food, live animals, beverages, and tobacco (SITC 0 AND 1) 4104

105. Crude materials, inedible, except fuels (SITC 2) 4105

106 Mineral fuels, lubricants and related materials (SITC 3) 4106

107. Chemicals and related products (SITC 5) 4107

108. Industrial machinery and equipment (SITC 71-74) 4108

109. Office machines and automatic data processing machines (SITC 75) 4109

110. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77) 4110

111. Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 4111

112. Other transport equipment (STIC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.* 4112

113. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million. 4113

* Some parts that are shipped separately are included in items 111 and 112; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 108); air conditioners for motor vehicles (item 108); lamps, batteries, and electrical parts for engines (item 110); and tires and tubes (item 113). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.

BEA USE ONLY

Exports **from** the U.S.
(2)

Bil. Mil. Thous. Dols.

1 2

114. Argentina 4114 200 \$

115. Australia 4115 601

116. Belgium 4116 302

117. Brazil 4117 202

118. Canada 4118 100

119. Chile 4119 203

120. China 4120 650

121. Colombia 4121 204

122. Egypt 4122 410

123. France 4123 307

124. Germany 4124 308

125. Hong Kong 4125 611

126. India 4126 612

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Page 9

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued					
Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on page 18 at the back of this form.					
EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. <i>Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.</i>	BEA USE ONLY	Exports from the U.S.			
		(1)	(2)		
		Bil.	Mil.	Thous.	Dols.
	1	2			
127. Indonesia 4127	613	\$			
128. Israel 4128	504				
129. Italy 4129	314				
130. Japan 4130	614				
131. Korea (South) 4131	626				
132. Malaysia 4132	617				
133. Mexico 4133	213				
134. Netherlands 4134	319				
135. Phillipines 4135	623				
136. Saudi Arabia 4136	511				
137. Singapore 4137	625				
138. Spain 4138	323				
139. Sweden 4139	324				
140. Switzerland 4140	325				
141. Taiwan 4141	628				
142. United Kingdom 4142	327				
143. Venezuela 4143	219				
Other individual countries to which exports were \$500,000.00 or more — <i>Specify country. Use supplemental sheets, if necessary, to account for all such countries.</i>	1	2			
144. 4144					
145. 4145					
146. 4146					
147. 4147					
148. 4148					
149. 4149					
150. 4150					
151. 4151					
152. 4152					
153. 4153					
154. 4154					
155. 4155					
156. 4156					
157. 4157					
158. 4158					
159. 4159					

Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on page 18 at the back of this form.							
<div>EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.</div>			<div>BEA USE ONLY</div>	<div>Exports from the U.S.</div>			
			(1)	Bil.	Mil.	Thous.	Dols.
160.	4160	1	2	\$			
161.	4161	1	2				
162.	4162	1	2				
163.	4163	1	2				
164.	4164	1	2				
165.	4165	1	2				
166.	4166	1	2				
167.	4167	1	2				
168.	4168	1	2				
169.	4169	1	2				
170.	4170	1	2				
171.	4171	1	2				
172.	4172	1	2				
173.	4173	1	2				
174.	4174	1	2				
175.	4175	1	2				
176.	4176	1	2				
177.	4177	1	2				
178.	4178	1	2				
179.	4179	1	2				
180.	4180	1	2				
181.	4181	1	2				
182.	4182	1	2				
183.	4183	1	2				
184.	4184	1	2				
185.	4185	1	2				
186.	4186	1	2				
187. Exports to all countries for which exports were less than \$500,000.00 — The sum of this item and all countries with entries must equal item 103, column (1).		4187	1	2	\$		
188. BEA USE ONLY							
4188	1	2	3	4	5		

REMARKS

Use this page for any explanation that may be essential in understanding your reported data.

FORM BE-10A Supplement A (REV. 6/99)										U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS										BEA USE ONLY			Reporter ID Number			A		
LISTING OF FOREIGN AFFILIATES With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$7 Million or Less															Name of U.S. Reporter													
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets			Total liabilities			Sales or gross operating revenues			Net income after foreign income tax			Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate												
																Owed to U.S. Reporter by foreign affiliate (9)			Owed to foreign affiliate by U.S. Reporter (10)									
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.							
<div>1</div> <div>5002</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5003</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5004</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5005</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5006</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5007</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5008</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5009</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>1</div> <div>5010</div>		3	4			5			6			7			8	9			10									
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →									Direct (11) →			11	. %	Indirect (12) →			12	. %								
<div>¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.</div> <div>²To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.</div>																												
Page No. <div></div> of <div></div> pages of this Supplement A																												

LISTING OF FOREIGN AFFILIATES — Continued																							
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)			Total liabilities (5)			Sales or gross operating revenues (6)			Net income after foreign income tax (7)			Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate							
																Owed to U.S. Reporter by foreign affiliate (9)			Owed to foreign affiliate by U.S. Reporter (10)				
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		
<div><div></div><div>1</div></div> <div>5011</div>		<div>3</div>	<div>4</div> <div>\$</div>		<div>5</div> <div>\$</div>		<div>6</div> <div>\$</div>		<div>7</div> <div>\$</div>		<div>8</div>	<div>9</div> <div>\$</div>		<div>10</div> <div>\$</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5012</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5013</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5014</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5015</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5016</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5017</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5018</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		
<div><div></div><div>1</div></div> <div>5019</div>		<div>3</div>	<div>4</div>		<div>5</div>		<div>6</div>		<div>7</div>		<div>8</div>	<div>9</div>		<div>10</div>		<div>11</div>	<div>12</div>						
			U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			. %			Indirect (12) _____			. %		

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

²To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

Page No. of pages of this Supplement A

LISTING OF FOREIGN AFFILIATES — Continued													BEA USE ONLY		Reporter ID Number					A			
													Name of U.S. Reporter										
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)			Total liabilities (5)			Sales or gross operating revenues (6)			Net income after foreign income tax (7)			Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate							
																Owed to U.S. Reporter by foreign affiliate (9)			Owed to foreign affiliate by U.S. Reporter (10)				
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		
<div><div>1</div><div>5020</div></div>		3	4			5			6			7			8	9			10				
			\$			\$			\$			\$											
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5021</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5022</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5023</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5024</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5025</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5026</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5027</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		
<div><div>1</div><div>5028</div></div>		3	4			5			6			7			8	9			10				
2 BEA USE ONLY			U.S. Reporter's percentage of ownership ² —————→									Direct (11) —————→			11 . %			Indirect (12) —————→			12 . %		

1

See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

2

To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

Page No. of pages of this Supplement A

LISTING OF FOREIGN AFFILIATES — Continued																					
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets			Total liabilities			Sales or gross operating revenues			Net income after foreign income tax			Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate					
			(4)			(5)			(6)			(7)				Owed to U.S. Reporter by foreign affiliate (9)			Owed to foreign affiliate by U.S. Reporter (10)		
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
<div>1</div> <div>5029</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5030</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5031</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5032</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5033</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5034</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5035</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5036</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		
<div>1</div> <div>5037</div>		3	4			5			6			7			8	9			10		
	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____									Direct (11) _____			11	. %	Indirect (12) _____			12 . %		

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

²To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

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Use additional sheets, if necessary, to account for all affiliates.

BE-10A

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

FORM BE-10A

ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

15.—27.

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 18. Also see *Additional Instructions for Part III, Section A, item 37.*)

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 23.

Holding companies — Holding companies (ISI code 5512) must show total income (item 41). A conglomerate must determine its 4-digit ISI code(s) based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification is often an invalid classification for a conglomerate. Please call BEA for further assistance before using code 5512.

25. Employees of administrative offices and auxiliary units — Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. domestic business enterprise. These services can include accounting, data processing, legal services, research and development, testing, warehousing, etc. Administrative offices and auxiliary units are typically located separately from the operating units of the company.

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER

• Section A — Income Statement of U.S. Reporter

37. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 18.)

40. Other income — Report non-operating and other income not reported on lines 37, 38, and/or 39.

42. Costs of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 37) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. *Do not include tax or percentage depletion charges.* Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

• Section B — Distribution of Sales or Gross Operating Revenues (Items 47—50)

Distribute sales consistent with the industry codes reported in column (1) of items 15 through 24. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

49. Sales of services — Report the source of real estate rental income in columns (2) through (4) based on the location of the property.

50. Investment income — Companies, such as finance or insurance companies, that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (4) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer of the financial instrument is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate), use the country of location of the intermediary.

• Section C — Number of Employees and Employee Compensation

51. Research and development employees — Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields. Training may be either formal or by experience.

54. Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 55 below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

55. Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts, and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred postemployment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employee.

• Section D — Balance Sheet of U.S. Reporter

57. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 68 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons. Instead, report CDs in item 58 (current receivables) or item 64 (noncurrent receivables) as appropriate.

58. Current receivables — Include the current portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

61. Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.

64. Noncurrent receivables — Include the noncurrent portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

68. Other current liabilities and long-term debt — Include overdrafts, commercial paper issued and other current liabilities not included in item 67. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FASB 13, and all other long-term intercompany debt.

69. Other noncurrent liabilities — Include noncurrent items not reported on line 68 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.

• Section F — Property, Plant, and Equipment (PP&E) (Items 74–83)

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. Do not include items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures (items 76 to 78) all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 1999. Account for such changes in item 75.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 76, 77, and 78 exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999 in item 81.

79. Depreciation — Do not include depletion. Report depletion separately in item 80.

• Section H — Technology (Items 93 - 97)

Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

1. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
3. Apply existing knowledge to the employment of a present product or process.

R&D includes the activities described above, whether assigned to separate R&D organizational units of the company or conducted by company laboratories and technical groups that are not a part of a separate R&D organization.

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.

Part IV — U.S. MERCHANDISE TRADE OF
U.S. REPORTER (Items 101—187)

When there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to approximate a "shipped" basis, BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Definition of U.S. merchandise trade — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Also exclude services. The U.S. Reporter's merchandise exports and imports may differ from the U.S. Reporter's sales to, or purchases from, foreign persons because sales and purchases may include services while merchandise exports and imports include only goods.

Exclude from exports and imports the value of goods **that** are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United states), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

Timing — Only include goods actually shipped between the United States and a foreign country during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to an affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to an affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

Trade of the U.S. Reporter — Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

By (or to) whom goods were shipped — Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter's Form BE-10A. Or if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by "other U.S. persons," not by the U.S. Reporter, and not reported on Form BE-10A.

Note — Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

Valuation of exports and imports — Value U.S. merchandise exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL
INSTRUMENTS, FINANCE COMPANIES, INSURANCE
COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. **Do not include** in item 39 unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings. (Report income attributable to fees or commissions in items 27 and 37.)

2. Real estate companies

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 27 and 37.

Impairment of Long-lived Assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 39.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 71. Do not include these unrealized gains in item 39.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: **1.** non-trusted or free account assets and **2.** nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

a. Current receivables (item 58) — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

b. Current liabilities and long-term debt (items 67 and 68) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

c. Sales or gross operating revenues, excluding sales taxes (item 37) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.

d. Certain realized and unrealized gains (losses) (item 39) See Special Instruction A.1.

e. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

f. Expenditures for property, plant, and equipment (items 76, 77, and 78) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").

g. Net book value of property, plant, and equipment (items 74 and 82) — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterpart (item 61).

h. Sales of services (item 49, column 1) — Include premium income and income from other services, if any.

i. Investment income (item 50 column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments in accordance with Special Instruction A.1. See instructions for Part III, Section B item 50 on page 17 to determine the location of the transactor of investment income.